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Plaquemines Parish Families in Need of Services Program

Plaquemines Parish, Louisiana
Financial Report
Six (6) Months Ended December 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11/4/09



CERTIFIED PUBLIC ACCOUNTANTS

8451 HIGHWAY 23
SUITE 1A
POST OFFICE BOX 655
BELLE CHASSE, LOUISIANA 70037

PHONE: (504) 433-5122
1(877) 433-5122
FAX: (504) 433-5118
EMAIL: john@estesscpa.com

To the Honorable Judges Lobrano and Conner
Plaquemines Parish Families In Need of Services Program
Plaquemines Parish, Louisiana

Accountant's Compilation Report

We have compiled the accompanying statements of revenue, expenditures and changes in fund balance, cash basis, of Plaquemines Parish Families In Need of Services Program as of the six (6) months ended December 31, 2008 and the supplementary information, in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the programs financial condition and the changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Plaquemines Parish Families in Need of Services Program did not adapt the provisions of Governmental Accounting Standards Board Statement No. 34 for the six (6) months ended December 31, 2008. The effects of this departure from generally accepted accounting principals has not been determined.

We are not independent with respect to Plaquemines Parish Families In Need of Services Program.

Estess & Associates, LLC
John M. Estess, CPA

Belle Chasse, Louisiana
September 21, 2009

Financial Statements

Plaquemines Parish Families in Need of Services Program
Plaquemines Parish, Louisiana

Statement of Assets, Liabilities and Fund Balance - Cash Basis
December 31, 2008

ASSETS

Cash	<u>\$ 13,959.79</u>	
TOTAL ASSETS		<u><u>\$ 13,959.79</u></u>

LIABILITIES AND FUND BALANCE

Undesignated Fund Balance		
Prior Year Ending Fund Balance	11,402.98	
Current Year Fund Balance	<u>2,556.81</u>	
Total Undesignated Fund Balance		13,959.79
TOTAL LIABILITIES AND FUND BALANCE		<u><u>\$ 13,959.79</u></u>

See Accountant's Report

**Plaquemines Parish Families in Need of Services Program
Plaquemines Parish, Louisiana**

**Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
Six (6) Months Ended December 31, 2008**

Revenue

Grant Revenue	\$ 13,020.83	
Supervisory Fees	<u>145.00</u>	
Total Revenues		\$ 13,165.83

Expenditures

Counseling	2,600.00	
Office Expenses	503.44	
Postage	58.00	
Primary Intake officer	6,347.58	
Professional Fees	<u>1,100.00</u>	
		<u>10,609.02</u>
Revenues over expenditures		2,556.81
Undesignated Fund Balance, beginning of the year		<u>11,402.98</u>
Undesignated Fund Balance, end of the year		<u><u>\$ 13,959.79</u></u>

See Accountant's Report

Plaquemines Parish Families in Need of Services Program
Plaquemines Parish, Louisiana

Statement of Revenues, Expenditures and Changes if Fund Balance
Budget (Cash Basis) and Actual - General Fund
Six (6) Months Ended December 31, 2008

	<u>6 months ended December 31, 2008</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Grant Revenue	13,125.00	\$ 13,020.83	\$ (104.17)
Supervisory Fees	-	145.00	\$ 145.00
Total Revenues	\$ 13,125.00	\$ 13,165.83	\$ 40.83
Expenditures			
Counseling	5,457.50	2,600.00	2,857.50
Operating Expenditures	70.00	503.44	(433.44)
Postage	-	58.00	(58.00)
Primary Intake officer	6,348.00	6,347.58	0.42
Professional Fees	-	1,100.00	(1,100.00)
Supplies / Furniture	429.50	-	429.50
Training	600.00	-	600.00
Travel	220.00	-	220.00
Total Expenditures	<u>13,125.00</u>	<u>10,609.02</u>	<u>2,515.98</u>
Revenues over expenditures	<u>-</u>	<u>2,556.81</u>	<u>2,556.81</u>

NOTE: Due to the change in the reporting year, the budget was recalculated to reflect one half of the adopted budget.

See Accountant's Report

Supplementary Information

Plaquemines Parish Families In Need of Services Program
Summary Schedule of Current Year and Previous Year Findings
and Management's Corrective Action
December 31, 2008

Current Year Findings:

Finding 2008-2: Inadequate segregation of accounting duties

The Plaquemines Parish Families in Need of Services Program did not have adequate segregation of functions within the accounting system.

Management Response:

Based upon the size of the operation and the cost benefit of the additional personnel, it may not be feasible to achieve complete segregation of duties.

Management Contact: Ruby Smith or Robin Pannagl

Prior Year Findings:

Finding 2008-1: Inadequate segregation of accounting duties

The Plaquemines Parish Families in Need of Services Program did not have adequate segregation of functions within the accounting system.

Management Response:

Based upon the size of the operation and the cost benefit of the additional personnel, it may not be feasible to achieve complete segregation of duties.

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